

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants, LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On March 30, 2007, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification and (iii) upon the parties listed on Exhibit C hereto via postage pre-paid U.S. mail:

- 1) Joint Stipulation and Agreed Order Disallowing and Expunging Claim No. 5506 (G.P. Reeves, Inc.) (Docket No. 7427) [a copy of which is attached hereto as Exhibit D]
- 2) Joint Stipulation and Agreed Order Disallowing and Expunging Claim Numbers 1214 and 3092 (Commissioner of Revenue for the Commonwealth of Massachusetts) (Docket No. 7428) [a copy of which is attached hereto as Exhibit E]
- 3) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 7090 (Bank of Lincolnwood) (Docket No. 7429) [a copy of which is attached hereto as Exhibit F]
- 4) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 447 (Moraine Maintenance Company, Inc.) (Docket No. 7430) [a copy of which is attached hereto as Exhibit G]
- 5) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 10275 (McDermott Will & Emery) (Docket No. 7431) [a copy of which is attached hereto as Exhibit H]

- 6) Joint Stipulation and Agreed Order Disallowing and Expunging Claim Numbers 2299 and 2300 (Constellation NewEnergy-Gas Division, LLC and Constellation NewEnergy, Inc.) (Docket No. 7432) [a copy of which is attached hereto as Exhibit I]
- 7) Settlement Agreement Between Delphi Automotive Systems, LLC and DBM Technologies, LLC to Permit Setoff of Mutual Prepetition Obligations Under Section 553 of the Bankruptcy Code (Docket No. 7433) [a copy of which is attached hereto as Exhibit J]
- 8) Order Pursuant to 11 U.S.C. Section 502 and Fed. R. Bankr. P. 3007 Disallowing and Expunging in Part Joseph Reno Claim (Claim Number 9956, Identified in Third Omnibus Claims Objection) ("Reno Order") (Docket No. 7499) [a copy of which is attached hereto as Exhibit K]
- 9) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 503 (Karl Kuefner KG) (Docket No. 7500) [a copy of which is attached hereto as Exhibit L]

On March 30, 2007, I caused to be served the document listed below upon the parties listed on Exhibit M hereto via overnight delivery:

- 10) Joint Stipulation and Agreed Order Disallowing and Expunging Claim No. 5506 (G.P. Reeves, Inc.) (Docket No. 7427) [a copy of which is attached hereto as Exhibit D]

On March 30, 2007, I caused to be served the document listed below upon the parties listed on Exhibit N hereto via overnight delivery:

- 11) Joint Stipulation and Agreed Order Disallowing and Expunging Claim Numbers 1214 and 3092 (Commissioner of Revenue for the Commonwealth of Massachusetts) (Docket No. 7428) [a copy of which is attached hereto as Exhibit E]

On March 30, 2007, I caused to be served the document listed below upon the parties listed on Exhibit O hereto via overnight delivery:

- 12) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 7090 (Bank of Lincolnwood) (Docket No. 7429) [a copy of which is attached hereto as Exhibit F]

On March 30, 2007, I caused to be served the document listed below upon the parties listed on Exhibit P hereto via overnight delivery:

- 13) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 447 (Moraine Maintenance Company, Inc.) (Docket No. 7430) [a copy of which is attached hereto as Exhibit G]

On March 30, 2007, I caused to be served the document listed below upon the parties listed on Exhibit Q hereto via overnight delivery:

- 14) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 10275 (McDermott Will & Emery) (Docket No. 7431) [a copy of which is attached hereto as Exhibit H]

On March 30, 2007, I caused to be served the document listed below upon the parties listed on Exhibit R hereto via overnight delivery:

- 15) Joint Stipulation and Agreed Order Disallowing and Expunging Claim Numbers 2299 and 2300 (Constellation NewEnergy-Gas Division, LLC and Constellation NewEnergy, Inc.) (Docket No. 7432) [a copy of which is attached hereto as Exhibit I]

On March 30, 2007, I caused to be served the document listed below upon the parties listed on Exhibit S hereto via overnight delivery:

- 16) Settlement Agreement Between Delphi Automotive Systems, LLC and DBM Technologies, LLC to Permit Setoff of Mutual Prepetition Obligations Under Section 553 of the Bankruptcy Code (Docket No. 7433) [a copy of which is attached hereto as Exhibit J]

On March 30, 2007, I caused to be served the document listed below upon the parties listed on Exhibit T hereto via overnight delivery:

- 17) Order Pursuant to 11 U.S.C. Section 502 and Fed. R. Bankr. P. 3007 Disallowing and Expunging in Part Joseph Reno Claim (Claim Number 9956, Identified in Third Omnibus Claims Objection) ("Reno Order") (Docket No. 7499) [a copy of which is attached hereto as Exhibit K]

On March 30, 2007, I caused to be served the document listed below upon the parties listed on Exhibit U hereto via overnight delivery:

- 18) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 503 (Karl Kuefner KG) (Docket No. 7500) [a copy of which is attached hereto as Exhibit L]

Dated: April 3, 2007

/s/ Evan Gershbein
Evan Gershbein

Subscribed and sworn to (or affirmed) before me on this 3rd day of April, 2007, by Evan Gershbein, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Sarah Frankel

Commission Expires: 12/23/08

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-209-4801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	212-696-6000	212-697-1559	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International Flextronics International USA, Inc.	Carrie L. Schiff Paul W. Anderson	305 Interlocken Parkway 2090 Fortune Drive		Broomfield San Jose	CO CA	80021 95131	303-927-4853 408-428-1308	303-652-4716	cschiff@flextronics.com paul.anderson@flextronics.com	Counsel to Flextronics International Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Shieler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com slivinski@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-247-1010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue 1701 Pennsylvania Avenue, NW		Huntersville Washington	NC DC	28078 20006	704-992-5075 202-857-0620	866-585-2386 202-659-4503	valerie.venable@ge.com lhassel@groom.com	Creditor Committee Member Counsel to Employee Benefits
Groom Law Group	Lonie A. Hassel									
Hodgson Russ LLP	Stephen H. Gross	152 West 57th Street	35th Floor	New York	NY	10019	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
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JPMorgan Chase Bank, N.A.	Maritza Ramos	270 Park Avenue 15th Fl		New York	NY	10017	212-270-5484	212-270-4016	maritza.ramos@chase.com	Prepetition Administrative Agent
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Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
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Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	idejonker@mwe.com	Counsel to Recticel North America, Inc.
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Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
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Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
Spencer Fane Britt & Browne LLP	Daniel D. Doyle	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	ddoyle@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Spencer Fane Britt & Browne LLP	Nicholas Franke	1 North Brentwood Boulevard	Tenth Floor	St. Louis	MO	63105	314-863-7733	314-862-4656	nfranke@spencerfane.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
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COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Togut, Segal & Segal LLP	Albert Togut	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	212-967-4258	altoqut@teamtoqut.com	Conflicts Counsel to the Debtors
Tyco Electronics Corporation	MaryAnn Brereton, Assistant General Counsel	60 Columbia Road		Morristown	NJ	7960	973-656-8365	973-656-8805 212-668-2255 does not take service via fax		Creditor Committee Member
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500			Counsel to United States Trustee
Warner Stevens, L.L.P.	Michael D. Warner	1700 City Center Tower II	301 Commerce Street	Fort Worth	TX	76102	817-810-5250	817-810-5255	mwarner@warnerstevens.com	Proposed Conflicts Counsel to the Official Committee of Unsecured Creditors
Weil, Gotshal & Manges LLP	Harvey R. Miller	767 Fifth Avenue		New York	NY	10153	212-310-8500	212-310-8077	harvey.miller@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Jeffrey L. Tanenbaum, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	jeff.tanenbaum@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Martin J. Bienenstock, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	martin.bienenstock@weil.com	Counsel to General Motors Corporation
Weil, Gotshal & Manges LLP	Michael P. Kessler, Esq.	767 Fifth Avenue		New York	NY	10153	212-310-8000	212-310-8007	michael.kessler@weil.com	Counsel to General Motors Corporation
Wilmington Trust Company	Steven M. Cimalore	Rodney Square North	1100 North Market Street	Wilmington	DE	19890	302-636-6058	302-636-4143	scimalore@wilmingtontrust.com	Creditor Committee Member/Indenture Trustee

EXHIBIT B

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	152 West 57th Street	35th Floor	New York	NY	10019	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
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Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
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JPMorgan Chase Bank, N.A.	Thomas F. Maher, Richard Duker, Gianni Russello	270 Park Avenue		New York	NY	10017	212-270-0426	212-270-0430	thomas.f.maher@chase.com richard.duker@jpmorgan.com gianni.russello@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
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Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	jdejonker@mwe.com	Counsel to Recticel North America, Inc.

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Warner Norcross & Judd LLP	Gordon J. Toering	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2185	616-222-2185	gtoering@wnj.com	Counsel to Robert Bosch Corporation
Warner Norcross & Judd LLP	Michael G. Cruse	2000 Town Center	Suite 2700	Southfield	MI	48075		248-784-5131	248-603-9631	mcruse@wnj.com	Counsel to Compuware Corporation
Warner Norcross & Judd LLP	Stephen B. Grow	900 Fifth Third Center	111 Lyon Street, N.W.	Grand Rapids	MI	49503		616-752-2158		growsb@wnj.com	Counsel to Behr Industries Corp.
Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102		817-810-5250	817-810-5255	mwarner@warnerstevens.com	Counsel to Electronic Data Systems Corp. and EDS Information Services, L.L.C.
Weiland, Golden, Smiley, Wang Ekvall & Strok, LLP	Lei Lei Wang Ekvall	650 Town Center Drive	Suite 950	Costa Mesa	CA	92626		714-966-1000	714-966-1002	lekvall@wgllp.com	Counsel to Toshiba America Electronic Components, Inc.
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White & Case LLP	Thomas Lauria Frank Eaton	Wachovia Financial Center	200 South Biscayne Blvd., Suite 4900	Miami	FL	33131		305-371-2700	305-358-5744	tlauria@whitecase.com featon@miami.whitecase.com	Counsel to Appaloosa Management, LP
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Winthrop Couchot Professional Corporation	Sean A. O'Keefe	660 Newport Center Drive	4th Floor	Newport Beach	CA	92660		949-720-4100	949-720-4111	sokeefe@winthropcouchot.com	Counsel to Metal Surfaces, Inc.
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APS Clearing, Inc.	Matthew Hamilton	1301 S. Capital of Texas Highway	Suite B-220	Austin	TX	78746	512-314-4416	Counsel to APS Clearing, Inc.
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Colbert & Winstead, P.C.	Amy Wood Malone	1812 Broadway		Nashville	TN	37203	615-321-0555	Counsel to Averitt Express, Inc.
Coolidge, Wall, Womsley & Lombard Co. LPA	Steven M. Wachstein	33 West First Street	Suite 600	Dayton	OH	45402	937-223-8177	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
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Heller Ehrman LLP	Carren Shulman	Times Square Tower	Seven Times Square	New York	NY	10036	212-832-8300	Counsel to @Road, Inc.
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		General Counsel to Jason Incorporated
Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401	850-763-8421	Counsel to Peggy C. Brannon, Bay County Tax Collector
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Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071	213-312-2000	Counsel to Brembo S.p.A.; Bibielle S.p.A.; AP Racing
Sachnoff & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606	312-207-1000	Counsel to Infineon Technologies North America Corporation
Schiff Hardin LLP	William I. Kohn	6600 Sears Tower		Chicago	IL	60066	312-258-5500	Counsel to Means Industries
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	06103-1919	860-251-5811	Counsel to Fortune Plastics Company of Illinois, Inc.; Universal Metal Hose Co.,
Stroock & Stroock & Lavan, LLP	Joseph G. Minias	180 Maiden Lane		New York	NY	10038	212-806-5400	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. a
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119	212-594-5000	Conflicts counsel to Debtors
Traub, Bonaquist & Fox LLP	Maura I. Russell Wendy G. Marcari	655 Third Avenue	21st Floor	New York	NY	10017	212-476-4770	Counsel to SPCP Group LLC
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center	Suite 807	Pittsburgh	PA	15222	412-562-2549	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11
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DELPHI CORPORATION, et al.,	: Case No. 05-44481 (RDD)
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Debtors.	: (Jointly Administered)
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JOINT STIPULATION AND AGREED ORDER
DISALLOWING AND EXPUNGING CLAIM NUMBER 5506
(G.P. REEVES, INC.)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and G.P. Reeves, Inc. ("Reeves") respectfully submit this Joint Stipulation And Agreed Order Disallowing and Expunging Proof Of Claim Number 5506 (G.P. Reeves, Inc.) (the "Stipulation") and agree and state as follows:

WHEREAS on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS Reeves filed proof of claim number 5506 on May 10, 2006 (the "Claim"), which asserts an unsecured non-priority claim in the amounts of \$2,296.00 stemming from goods sold to Delphi.

WHEREAS the Debtors objected to claim number 5506 pursuant to the Debtors' Seventh Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, And (C) Untimely Claims, dated January 12, 2007 (the "Seventh Omnibus Claims Objection") (Docket No. 6585)..

WHEREAS on February 9, 2007 Reeves filed a response to the Debtors' Seventh Omnibus Claims Objection (Docket No. 6906) (the "Response").

WHEREAS Reeves acknowledges that the obligations underlying the Claim arose post-petition.

THEREFORE, the Debtors and the Reeves stipulate and agree as follows:

1. The Claim shall be disallowed and expunged in its entirety.

2. Reeves shall withdraw its Response to the Third Omnibus Claims
Objection.

So Ordered in New York, New York, this 27th day of March, 2007

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

/s/ Tammy DeVree

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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DELPHI CORPORATION, et al.,	:
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Debtors.	:
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Chapter 11
Case No. 05-44481 (RDD)
(Jointly Administered)

JOINT STIPULATION AND AGREED ORDER DISALLOWING AND EXPUNGING
CLAIM NUMBERS 1214 AND 3092
(COMMISSIONER OF REVENUE FOR THE COMMONWEALTH OF MASSACHUSETTS)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Commissioner of Revenue for the Commonwealth of Massachusetts ("MDOR") respectfully submit this Joint Stipulation And Agreed Order Disallowing and Expunging Proofs Of Claim Numbers 1214 And 3092 (Commissioner of Revenue for the Commonwealth of Massachusetts) (the "Stipulation") and agree and state as follows:

WHEREAS on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS MDOR filed proof of claim number 1214 on December 19, 2005 and claim number 3092 on April 28, 2006 (collectively, the "Claims"), which assert unsecured non-priority claim in the amounts of \$456.00 and \$723.16, respectively, stemming from unpaid taxes.

WHEREAS the Debtors objected to claim number 3092 pursuant to the Debtors' Fifth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, And (b) Claims Not Reflected On Debtors' Books And Records, dated December 8, 2006 (the "Fifth Omnibus Claims Objection") (Docket No. 6100).

WHEREAS Delphi and the MDOR have agreed to resolve the Claims together.

WHEREAS on January 11, 2007, the MDOR filed its Opposition To Debtor's Objection To Allowance Of The Proof Of Claim Of Massachusetts Department Of Revenue (Claim No. 3092) (Docket No. 6614) (the "Response").

WHEREAS the MDOR acknowledges that Delphi has paid all balances due to

MDOR.

THEREFORE, the Debtors and the MDOR stipulate and agree as follows:

1. The Claims shall be disallowed and expunged in their entirety.
2. MDOR's Response to the Fifth Omnibus Claims Objection is resolved.

So Ordered in New York, New York, this 27th day of March, 2007

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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/s/ David T. Mazzuchelli

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Counsel to the Commissioner

- and -

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
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Debtors.	:	(Jointly Administered)
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JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 7090
(BANK OF LINCOLNWOOD)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Bank of Lincolnwood ("Lincolnwood") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 7090 (Bank of Lincolnwood) (the "Stipulation") and agree and state as follows:

WHEREAS on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS Lincolnwood filed proof of claim number 7090 against Delphi on May 30, 2006, which asserts an unsecured non-priority claim in the amount of at least \$1,208,562.95 (the "Claim") stemming from the Debtors' rejection of that certain Master Lease Agreement, dated June 29, 2001 between Delphi and Pacific Rim Capital, Inc.

WHEREAS the Debtors objected to the Claim pursuant to the Debtors' (i) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, (b) Claims Unsubstantiated By Debtors' Books And Records, And (c) Claims Subject To Modification And (ii) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection"), which was filed on October 31, 2006.

WHEREAS, on November 21, 2006, Lincolnwood filed its opposition to the Third Omnibus Claims Objection.

WHEREAS on March 16, 2007, to resolve the Third Omnibus Claims Objection with respect to the Claim, Delphi and Lincolnwood entered into a settlement agreement (the

"Settlement Agreement").

WHEREAS pursuant to the Settlement Agreement, Delphi acknowledges and agrees that the Claim shall be allowed against Delphi in the amount of \$667,000.00 plus any interest accrued after the Petition Date at the rate allowed by applicable law to the extent the Debtors' confirmed plan of reorganization grants such post-petition interest to claimants holding general unsecured non-priority claims.

WHEREAS Delphi is authorized to enter into the Settlement Agreement pursuant to that certain Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 4414) entered by this Court on June 29, 2006.

THEREFORE, the Debtors and Lincolnwood stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$667,000.00 plus any interest accrued after the Petition Date at the rate allowed by applicable law to the extent the Debtors' confirmed plan of reorganization grants such post-petition interest to claimants holding general unsecured non-priority claims, and the Claim shall be treated as an allowed general unsecured non-priority claim.

So Ordered in New York, New York, this 27th day of March, 2007

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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/s/ Jill Levi

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Attorneys for Bank of Lincolnwood

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
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Debtors.	:	(Jointly Administered)
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JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 447
(MORAINE MAINTENANCE COMPANY, INC.)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Moraine Maintenance Company, Inc. ("Moraine") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 447 (Moraine Maintenance Company, Inc.) (the "Stipulation") and agree and state as follows:

WHEREAS on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS Moraine filed proof of claim number 447 against Delphi on November 8, 2005, which asserts an unsecured non-priority claim in the amount of \$22,109.84 (the "Claim") stemming from invoices for services provided to Energy & Chassis Systems..

WHEREAS the Debtors objected to the Claim pursuant to the Debtors' (i) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, (b) Claims Unsubstantiated By Debtors' Books And Records, And (c) Claims Subject To Modification And (ii) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection"), which was filed on October 31, 2006.

WHEREAS on March 11, 2007, to resolve the Third Omnibus Claims Objection with respect to the Claim, DAS LLC and Moraine entered into a settlement agreement (the "Settlement Agreement").

WHEREAS pursuant to the Settlement Agreement, Debtors acknowledges and agrees that the Claim shall be allowed against DAS LLC in the amount of \$22,109.84, not

against Delphi as originally asserted in the Claim.

WHEREAS Moraine also acknowledges that it has been advised to consult an attorney before signing this Agreement, but understands that whether or not it does so is exclusively its decision.

WHEREAS DAS LLC is authorized to enter into the Settlement Agreement pursuant to that certain Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 4414) entered by this Court on June 29, 2006.

THEREFORE, the DAS LLC and Moraine stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$22,109.84 and shall be treated as an allowed pre-petition general unsecured non-priority claim against DAS LLC.
2. Moraine shall withdraw its Response to the Third Omnibus Claims Objection

So Ordered in New York, New York, this 27th day of March, 2007

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

John Wm. Butler, Jr.
John K. Lyons
Ron E. Meisler
SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP
333 West Wacker Drive, Suite 2100
Chicago, Illinois 60606-1285
(312) 407-0700

/s/ Wilma S. Jackson

Wilma S. Jackson
Moraine Maintenance Company, Inc.
2611 Nordic Road
Dayton, Ohio 45414

- and -

Kayalyn A. Marafioti
Thomas J. Matz
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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT H

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International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 10275
(MCDERMOTT WILL & EMERY)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and McDermott Will & Emery ("MWE") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 10275 (McDermott Will & Emery) (the "Stipulation") and agree and state as follows:

WHEREAS on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS MWE filed proof of claim number 10275 against Delphi Corporation on July 24, 2006, which asserts an unsecured non-priority claim in the amount of \$16,422.80 (the "Claim") stemming from legal services provided by MWE.

WHEREAS the Debtors objected to the Claim pursuant to the Debtors' (i) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, (b) Claims Unsubstantiated By Debtors' Books And Records, And (c) Claims Subject To Modification And (ii) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection"), which was filed on October 31, 2006, and pursuant to the Debtors' Ninth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification (Docket No. 6968) ("Ninth Omnibus Claims Objection"), which was filed on February 15, 2007.

WHEREAS on March 13, 2007, to resolve the Third Omnibus Claims Objection and the Ninth Omnibus Claims Objection with respect to the Claim, DAS LLC and MWE entered into a settlement agreement (the "Settlement Agreement").

WHEREAS pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that the Claim shall be allowed against DAS LLC in the amount of \$16,422.80, not against Delphi as originally asserted in the Claim.

WHEREAS DAS LLC is authorized to enter into the Settlement Agreement pursuant to that certain Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 4414) entered by this Court on June 29, 2006.

THEREFORE, the Debtors and MWE stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$16,422.80 and shall be treated as an allowed general unsecured non-priority claim against DAS LLC.
2. MWE shall withdraw its Response to the Third Omnibus Claims Objection.

So Ordered in New York, New York, this 27th day of March, 2007

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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/s/ Abby Beal

Abby Beal
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Attorneys for McDermott Will & Emery LLP

- and -

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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT I

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Debtors and Debtors in Possession
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	:	
	:	Chapter 11
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 [RDD]
	:	
Debtors.	:	Jointly Administered
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**JOINT STIPULATION AND AGREED ORDER
DISALLOWING AND EXPUNGING CLAIM NUMBERS 2299 AND 2300
(CONSTELLATION NEWENERGY-GAS DIVISION,
LLC AND CONSTELLATION NEWENERGY, INC.)**

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), Constellation NewEnergy - Gas Division, LLC ("CNEG"), and Constellation NewEnergy, Inc. ("CNE" and, together with CNEG, "Constellation") respectfully submit this Joint Stipulation And Agreed Order Disallowing and Expunging Proofs of Claim Numbers 2299 and 2300 (the "Stipulation") and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed

voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended, in the United States Bankruptcy Court for the Southern District of New York; and

WHEREAS, CNEG filed Proof of Claim Number 2299 and CNE filed Proof of Claim Number 2300 on March 15, 2006, which assert unsecured non-priority claims in the amounts of \$93,001.07 and \$793,411.29, respectively, against Delphi (the "Constellation Delphi Claims"); and

WHEREAS, CNEG filed Proof of Claim Number 2381 and CNE filed Proof of Claim Number 2382 on March 23, 2006, which assert unsecured non-priority claims in the amounts of \$93,001.07 and \$793,411.29, respectively, against Delphi Automotive Systems LLC (the "Constellation DAS Claims"); and

WHEREAS, the Debtors objected to the Constellation Delphi Claims pursuant to the Debtors' Sixth Omnibus Objection (Procedural) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate and Amended Claims and (B) Equity Claims (the "Objection") (Docket No. 6571); and

WHEREAS, on February 8, 2007 Constellation filed the Response of Constellation NewEnergy, Inc. and Constellation NewEnergy Gas Division, LLC to Debtors' Sixth Omnibus Objection to Claims (the "Response") (Docket No. 6898); and

WHEREAS, after arm's length negotiations, the Debtors and Constellation have agreed to settle and resolve the Objection and the Response upon the terms set forth herein.

NOW, THEREFORE, in consideration of the foregoing, the Debtors and

Constellation agree and stipulate as follows:

1. The Constellation Delphi Claims (Proofs of Claim Numbers 2299 and 2300) shall be disallowed and expunged in their entirety.
2. Pursuant to Paragraph 5 of the Order Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 Disallowing and Expunging (A) Duplicate and Amended Claims and (B) Equity Claims Identified in Sixth Omnibus Claims Objection, dated February 26, 2007 (Docket No. 7051), the Debtors will not seek to disallow or expunge the Constellation DAS Claims (Proofs of Claim Numbers 2381 and 2382) solely on the basis that the Constellation DAS Claims were filed against the wrong Debtor, provided that the Constellation Delphi Claims or the Constellation DAS Claims were originally filed against the correct Debtor.
3. Except as expressly provided in Paragraph 2, the Constellation DAS Claims shall remain subject to further objection on any grounds whatsoever, including, without limitation, that the Constellation DAS Claims were asserted against the incorrect Debtor, if Constellation did not file the Constellation Delphi Claims or the Constellation DAS Claims against the correct Debtor.

Dated: New York, New York
March 14, 2007

DELPHI CORPORATION, et al.,
Debtors and Debtors-in-Possession,
By their Bankruptcy Conflicts Counsel,
TOGUT, SEGAL & SEGAL LLP,
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm

One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000

Dated: Baltimore, Maryland
March 14, 2007

CONSTELLATION NEWENERGY - GAS
DIVISION, LLC and CONSTELLATION
NEWENERGY, INC.,
By their Attorneys,
DLA PIPER US LLP
By:

/s/ Maria Ellena Chavez-Ruark
MARIA ELLENA CHAVEZ-RUARK
(*pro hac vice*)
The Marbury Building
6225 Smith Avenue
Baltimore, MD 21209
(410) 580-4248

SO ORDERED

This 27th day of March, 2007
in New York, New York

/s/Robert D. Drain
HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT J

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Conflicts Counsel for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession,
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International: (248) 813-2698

Delphi Legal Information Website:
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:
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DELPHI CORPORATION, et al.,	:
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Debtors.	:
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Chapter 11
Case No. 05-44481 [RDD]
(Jointly Administered)

**SETTLEMENT AGREEMENT BETWEEN
DELPHI AUTOMOTIVE SYSTEMS, LLC AND DBM
TECHNOLOGIES, LLC TO PERMIT SETOFF OF MUTUAL PREPETITION
OBLIGATIONS UNDER SECTION 553 OF THE BANKRUPTCY CODE**

WHEREAS, on October 8, 2005, Delphi Corporation (“Delphi”) and
certain of its U.S. subsidiaries (each a “Debtor” and collectively, the “Initial Filers”) filed
voluntary petitions for reorganization relief under chapter 11 of title 11 of the United
States Code, 11 U.S.C. §§ 101-1330, as amended (the “Bankruptcy Code”), in the United

States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”); and

WHEREAS, on October 14, 2005, three additional U.S. subsidiaries of Delphi (together with the Initial Filers, collectively, the “Debtors,” and each individually also a “Debtor”) filed voluntary petitions in the Bankruptcy Court for reorganization relief under the Bankruptcy Code; and

WHEREAS, the Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code; and

WHEREAS, the Bankruptcy Court entered orders directing the joint administration of the Debtors’ chapter 11 cases (Docket Nos. 28 and 404); and

WHEREAS, on October 17, 2005, the Office of the United States Trustee appointed an official committee of unsecured creditors; and

WHEREAS, no trustee or examiner has been appointed in the Debtors’ cases; and

WHEREAS, the Bankruptcy Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409, and this matter is a core proceeding under 28 U.S.C. § 157(b)(2); and

WHEREAS, on October 12, 2005, the Bankruptcy Court entered an interim order authorizing the Debtors to, among other things, obtain postpetition financing, utilize cash collateral, and grant adequate protection to prepetition secured parties (the “Interim DIP Order”); and

WHEREAS, on October 28, 2005, the Bankruptcy Court entered a final order authorizing the Debtors to, among other things, obtain postpetition financing, utilize cash collateral, and grant adequate protection to prepetition secured parties (the “Final DIP Order”); and

WHEREAS, on January 5, 2006, the Bankruptcy Court entered an order authorizing the Debtors to, among other things, refinance their postpetition financing and prepetition secured debt (the “Refinancing Order” and, together with the Interim DIP Order, and the Final DIP Order, the “DIP Orders”); and

WHEREAS, paragraph 18 of the Final DIP Order and paragraph 16 of the Refinancing Order establish, among other things, procedures for creditors to assert setoff and/or recoupment rights; and

WHEREAS, pursuant to the DIP Orders, by letter dated October 26, 2005 (the “Demand”), DBM Technologies, LLC (the “Claimant”) sought authority to exercise a setoff of prepetition claims and debts between Delphi Automotive Systems, LLC (“DAS”) and Claimant pursuant to the DIP Orders; and

WHEREAS, on November 15, 2007 Claimant filed its Motion for Relief from Stay to Effect Setoff (Docket No.1043); and

WHEREAS, in the Demand, Claimant alleged that it owed DAS the amount of \$2,289,046.63 for prepetition services and/or goods provided by DAS to the Claimant. Subsequently Claimant paid all but \$270,772.16 of the \$2,289,046.63, leaving only \$270,772.16 owing to DAS prepetition (the “Payable”); and

WHEREAS, other than the Payable, there are no other amounts owing from Claimant to Debtors for prepetition services and/or goods provided by Debtors to the Claimant; and

WHEREAS, in the Demand, Claimant alleges that Delphi owes Claimant the amount of \$301,519.70 for prepetition services and/or goods provided by Claimant to DAS (the "Receivable"); and

WHEREAS, other than the Receivable, there are no other amounts owing from Debtors for prepetition services and/or goods provided by Claimant to Debtors; and

WHEREAS, on July 28, 2007 Claimant filed a proof of claim, secured by right of setoff, against DAS, in the amount of \$270,772.16, docketed as proof of claim 12133; and

WHEREAS, on July 28, 2007 Claimant filed a proof of claim, secured by right of setoff, against Delphi, in the amount of \$270,772.16, docketed as proof of claim 12387; and

WHEREAS, after arm's length negotiations, the Debtors and Claimant (together, the "Parties") have reconciled the amounts of the Receivable and the Payable, as set forth in the attached Exhibit "1"; and

WHEREAS, the Debtors are authorized to enter into the Settlement Agreement pursuant to that certain Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes

Of Controversy And Allow Claims Without Further Court Approval (Docket No. 4414) entered by this Court on June 29, 2006, and the Final DIP Order.

WHEREAS, the Parties have agreed to settle and resolve the Demand upon the terms set forth herein.

NOW, THEREFORE, in consideration of the foregoing, the Parties hereby stipulate and agree as follows:

1. This agreement (the "Settlement Agreement") constitutes an agreement between the Parties hereto and shall be effective upon its execution by the Parties and upon being so ordered by the court (the "Effective Date").
2. Exhibit "1" sets forth a full and complete schedule of the invoices (the "Invoices") and the reconciled amounts of the Receivable and Payable that are the subject of the Demand.
3. Upon the Effective Date, Claimant shall be authorized to set off the amount of the Receivable, as reconciled in Exhibit "1", against the amount of the Payable, as reconciled in Exhibit "1", pursuant to section 553 of the Bankruptcy Code (the "Setoff") and paragraph 18 of the Final DIP Order.
4. The exercise of the Setoff results in a balance of \$73,404.00 (the "Balance") that Claimant owes DAS. Claimant shall pay the Balance to DAS in immediately available funds within sixty (60) business days after the Effective Date.
5. Upon payment by Claimant to DAS of the Balance, there shall be no amounts owing from Claimant to Debtors on account of the Payable.

6. All claims that Claimant has filed in the Debtors cases, including without limitation claim numbers 12133 and 12387 shall be deemed withdrawn.

7. Except for the Setoff and the settlement memorialized by this Settlement Agreement, the Parties retain all of their other rights, claims, and defenses. For greater certainty, the Parties reserve their rights regarding any outstanding issues or claims that may relate to, or arise from, the Invoices.

8. This Settlement Agreement may not be modified, amended, or terminated, nor any of its provisions waived, except by an agreement in writing signed by all of the Parties.

9. The agreements, terms, and provisions contained in this Settlement Agreement shall be binding upon, and inure to the benefit of, the Parties and their respective legal representatives, predecessors, successors, and assigns, including any trustee appointed in these chapter 11 cases.

10. It is expressly understood and agreed that the terms hereof, including the recital paragraphs, are contractual; that the agreement herein contained and the consideration transferred hereunder is to compromise the Demand and to avoid litigation; and that no statement made herein, payment, release, or other consideration given shall be construed as an admission by the Parties of any kind or nature whatsoever.

11. This Settlement Agreement constitutes the entire agreement between the Parties regarding the resolution of the Setoff and supersedes all other prior

agreements and understandings, both written and oral, between the Parties regarding the Setoff.

12. The signatories below represent that they are authorized to enter into this Settlement Agreement.

13. This Settlement Agreement may be executed in counterparts, any of which may be transmitted by facsimile, and each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

[CONCLUDED ON FOLLOWING PAGE]

14. The Bankruptcy Court shall retain original and exclusive jurisdiction over the Parties to interpret and enforce the terms of this Settlement Agreement and to resolve any disputes in connection herewith.

Dated: New York, New York
March 21, 2007

DELPHI CORPORATION, et al.,
Debtors and Debtors-in-Possession,
By their Bankruptcy Conflicts Counsel,
TOGUT, SEGAL & SEGAL LLP,
By:

/s/ Neil Berger
NEIL BERGER (NB-3599)
A Member of the Firm
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000

Dated: Detroit, Michigan
March 21, 2007

DBM TECHNOLOGIES, LLC
By its Attorneys,
HONIGMAN, MILLER, SCHWARTZ
& COHN LLP
By:

/s/ Judy B. Calton
JUDY B. CALTON
2290 First National Building
Detroit, MI 48226
(313) 465-7344

So Ordered on this
27th day of March, 2007

/s/Robert D. Drain
Honorable Robert D. Drain
United States Bankruptcy Judge

DBM Technologies Pre-Petition Setoff Request Summary

<u>DBM Perspective</u>		<u>Delphi Perspective</u>		<u>Agreed Upon Setoff Amount</u>	
	<u>Total</u>		<u>Total</u>		<u>Total</u>
Delphi A/R	\$342,650	Delphi A/R - Adjusted for Tooling	\$342,650		
Delphi A/P	\$269,246	Delphi A/P - Adjusted for Tooling	\$269,246		
Total Setoff Amount	\$269,246	Total Setoff Amount	\$269,246	Total Setoff Amount	\$269,246

Delphi A/R Records			DBM A/P Records		
Invoice	Invoice Date	Invoice Amount	Voucher Invoice	Invoice Date	Invoice Amount
86756481	8/16/2005	50,820.00	86756481	8/16/2005	50,820.00
86859723	9/1/2005	50,820.00	86859723	9/1/2005	50,820.00
86859727	9/1/2005	37,730.00	86859727	9/1/2005	37,730.00
86866259	9/2/2005	50,820.00	86866259	9/2/2005	50,820.00
86866260	9/3/2005	50,820.00	86866260	9/3/2005	50,820.00
86879203	9/6/2005	50,820.00	86879203	9/6/2005	50,820.00
86889308	9/7/2005	50,820.00	86889308	9/7/2005	50,820.00
TLG Debit	10/5/2005	262,410.00			
Adjust A/P for Tooling		(262,410.00)			
		342,650.00			342,650.00

Delphi A/P Records							DBM A/R Records	
DUNS #	Process #	Document #	Document Date	Amount	BOL	Contract #	Date	Amount
RD 059006671	'9000031957339	'5203765854001	3/1/2005	\$11,250.00	T1055	D0450127171	11/6/2003	306.36
RD 059006671	'9000031957336	'5203765975001	7/13/2005	\$5,200.00	IVS67575	D0450141484	1/7/2004	132.30
RD 059006671	'9000031957335	'5203765856001	8/1/2005	\$23,000.00	IVS67602	D0450141488	4/18/2004	445.50
RD 059006671	'9000031957334	'5203765855001	8/2/2005	\$24,000.00	IVS67575	D0450141484	6/29/2004	7.46
RD 059006671	'9000032766918	'5204277315001	8/30/2005	\$21.65	80055948	D0550056962	8/13/2004	104.77
RD 059006671	'9000031553360	'5203543348001	9/1/2005	\$779.40	80056101	D0550049529	9/10/2004	160.70
RD 059006671	'9000031553361	'5203543350001	9/1/2005	\$3,273.48	80056100	D0550056962	1/14/2005	995.29
RD 059006671	'9000031572451	'5203551510001	9/2/2005	\$3,117.60	80056164	D0550056962	3/30/2005	70.68
RD 059006671	'9000031572452	'5203551512001	9/2/2005	\$623.52	80056165	D0550049529	6/20/2005	995.29
RD 059006671	'9000031572453	'5203547548001	9/2/2005	\$12,094.92	80056141	D0550026406	8/22/2005	22.00
RD 059006671	'9000031572454	'5203549150001	9/2/2005	\$10,128.29	80056141	D0550026406	8/22/2005	1,200.00
RD 059006671	'9000031600507	'5203571355001	9/6/2005	\$620.84	80056127	D0550024782	8/30/2005	22.31
RD 059006671	'9000031600508	'5203571399001	9/6/2005	\$975.38	80056199	D0550024782	9/1/2005	3,273.48
RD 059006671	'9000031600509	'5203573248001	9/6/2005	\$1,870.56	80056260	D0550056962	9/1/2005	779.40
RD 059006671	'9000031600510	'5203573249001	9/6/2005	\$467.64	80056261	D0550049529	9/1/2005	620.84
RD 059006671	'9000031615029	'5203579811001	9/7/2005	\$1,998.72	80056277	D0550015455	9/1/2005	12,094.92
RD 059006671	'9000031615030	'5203579811002	9/7/2005	\$620.84	80056277	D0550024782	9/1/2005	10,128.29
RD 059006671	'9000031615031	'5203582253001	9/7/2005	\$779.40	80056340	D0550049529	9/1/2005	(337.27)
RD 059006671	'9000031615032	'5203582282001	9/7/2005	\$3,429.36	80056339	D0550056962	9/1/2005	(69.72)
RD 059006671	'9000031629088	'5203579052001	9/7/2005	\$207.55	80056217	D0550026406	9/2/2005	3,117.60
RD 059006671	'9000031629086	'5203589805001	9/8/2005	\$3,429.36	80056400	D0550056962	9/2/2005	623.52
RD 059006671	'9000031629087	'5203589806001	9/8/2005	\$779.40	80056401	D0550049529	9/2/2005	975.38
RD 059006671	'9000032880191	'5204322803001	9/8/2005	\$21.65	80056433	D0550056962	9/2/2005	207.55
RD 059006671	'9000031647714	'5203596736001	9/9/2005	\$975.38	80056408	D0550024782	9/6/2005	1,870.56
RD 059006671	'9000031647715	'5203598771001	9/9/2005	\$3,429.36	80056451	D0550056962	9/6/2005	467.64
RD 059006671	'9000031647716	'5203598772001	9/9/2005	\$779.40	80056452	D0550049529	9/6/2005	2,619.55
RD 059006671	'9000031647717	'5203592856001	9/9/2005	\$1,979.64	80056351	D0550026406	9/6/2005	899.39
RD 059006671	'9000031668782	'5203611966001	9/12/2005	\$1,870.56	80056563	D0550056962	9/7/2005	3,429.36
RD 059006671	'9000031668783	'5203611985001	9/12/2005	\$779.40	80056525	D0550049529	9/7/2005	779.40
RD 059006671	'9000031677202	'ESD5203617958001	9/13/2005	(\$666.24)	80054809	D0550015455	9/7/2005	1,979.64
RD 059006671	'9000031677203	'ESD5203617959001	9/13/2005	(\$1,998.72)	80056277	D0550015455	9/8/2005	3,429.36
RD 059006671	'9000031681668	'5203619404001	9/13/2005	\$3,429.36	80056620	D0550056962	9/8/2005	779.40
RD 059006671	'9000031681669	'5203619405001	9/13/2005	\$935.28	80056621	D0550049529	9/8/2005	975.38
RD 059006671	'9000031681670	'5203617043001	9/13/2005	\$899.39	80056294	D0550026406	9/8/2005	22.31
RD 059006671	'9000032216882	'5203915470001	9/13/2005	\$1,250.00	T1039	D0450128001	9/9/2005	3,429.36
RD 059006671	'9000031695454	'5203626738001	9/14/2005	\$3,429.36	80056691	D0550056962	9/9/2005	779.40
RD 059006671	'9000031695455	'5203626741001	9/14/2005	\$779.40	80056692	D0550049529	9/12/2005	779.40
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RD 059006671	'9000031720991	'5203633841001	9/15/2005	\$620.84	80056700	D0550024782	9/14/2005	937.44
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RD 059006671	'9000031761701	'5203653527001	9/19/2005	\$1,596.22	80056856	D0550024782	9/15/2005	311.76
RD 059006671	'9000031761702	'5203655711001	9/19/2005	\$3,117.60	80056894	D0550056962	9/16/2005	3,429.36
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RD 059006671	'9000031769130	'ESD5203658902001	9/20/2005	(\$337.27)	80056141	D0550026406	9/19/2005	12,349.80
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Delphi A/P Records							DBM A/R Records	
DUNS #	Process #	Document #	Document Date	Amount	BOL	Contract #	Date	Amount
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RD 059006671	'9000031952767	'DMP5203767422001	9/23/2005	(\$750.00)	T1055	D0450127171	9/24/2005	935.28
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RD 059006671	'9000031952758	'DMP5203767411001	9/28/2005	(\$750.00)	T1055	D0450127171	10/3/2005	2,805.84
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RD 059006671	'9000031942036	'5203759877001	10/4/2005	\$1,091.16	80057715	D0550049529		
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RD 059006671	'9000032153790	'5203886008001	10/5/2005	\$55.28	80057806	D0550070486		
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RD 059006671	'9000031973516	'5203776756001	10/6/2005	\$3,117.60	80057851	D0550056962		
RD 059006671	'9000031973517	'5203771372001	10/6/2005	\$5,758.93	80057733	D0550026406		
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RD 059006671	'9000033631566	'DSR5204810127001	10/7/2005	(\$0.01)	80040845	D0550053087		
POD Adj				\$6,308.94	[1]			
Adjustment for Tooling				(\$262,410.00)				
				<u>\$269,246.00</u>				<u>269,246.00</u>

[1] An adjustment of approximately \$6,000 will be made to Delphi's accounts payable records for supplier proofs of delivery.

EXHIBIT K

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
: In re : Chapter 11
: :
: DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)
: :
: Debtors. : (Jointly Administered)
: :
-----x

ORDER PURSUANT TO 11 U.S.C. § 502 AND FED. R. BANKR. P. 3007
DISALLOWING AND EXPUNGING IN PART JOSEPH RENO CLAIM (CLAIM
NUMBER 9956, IDENTIFIED IN THIRD OMNIBUS CLAIMS OBJECTION)

("RENO ORDER")

Upon the Debtors' (I) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated By Debtors' Books And Records, And (C) Claims Subject To Modification And (II) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c), dated October 31, 2006 (the "Third Omnibus Claims Objection"), of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"); and this Court having considered the papers and declarations filed by claimant Joseph Reno ("Reno") in response to the Third Omnibus Claims Objection and the parties' joint exhibit binder submitted at the hearing; and upon the record of the claims objection hearing (the "Reno Claims Objection Hearing") held on the objection (the "Reno Claim Objection") to proof of claim number 9956, which sets forth Reno's claim against the Debtors (the "Reno Claim"); and after due deliberation thereon; and good and sufficient cause appearing therefor; and the Court having made findings

and rulings, constituting its revision of the bench ruling issued at the Reno Claims Objection Hearing, pursuant to Fed. R. Bankr. P. 7052, that are attached hereto as Exhibit A, and incorporated by reference herein.

IT IS HEREBY FOUND AND DETERMINED THAT:¹

A. Reno was properly and timely served with a copy of the Third Omnibus Claims Objection (including the Reno Claim Objection), a personalized Notice Of Objection To Claim, a copy of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed Third Omnibus Claims Objection Order, and notice of the deadline for responding to the Third Omnibus Claims Objection.

B. On December 26, 2006, the Debtors provided to Reno, and filed with this Court, a Notice of Hearing in which the Debtors provided notice that the Reno Claim Objection would be heard at the Reno Claims Objection Hearing on March 1, 2007 (Docket No. 6287). On February 1, 2007, the Debtors provided to Reno, and filed with this Court, a Notice of Adjournment Of Claims Hearing With Respect To Debtors' Objection To Proof Of Claim No. 9956 (Joseph Reno) (Docket No. 6800), adjourning the Reno Claims Objection Hearing to March 21, 2007.

¹ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052. Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Third Omnibus Claims Objection.

C. On March 21, 2007, this Court conducted the Reno Claims Objection Hearing, reviewed the evidence, and heard arguments from counsel, with respect to the Reno Claim Objection.

D. This Court has jurisdiction over the Reno Claim Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Reno Claim Objection is a core proceeding under 28 U.S.C. § 157 (b)(2). Venue for these cases and the Reno Claim Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. The Reno Claim is allowed in part and disallowed in part. The two allowed portions of the Reno Claim are those which arise from the Consolidated Omnibus Reconciliation Act, 29 U.S.C. §§ 1161-68 (the “COBRA Claim”) and the Employee Retirement Income Security Act of 1974 (the “ERISA Claim”). All other portions of the Reno Claim are disallowed and expunged in their entirety. The disputed issues as to damages with respect to the COBRA Claim and the ERISA Claim shall be set for further hearing should the parties fail to reach agreement thereon. The Court shall conduct a pre-hearing conference on the COBRA Claim and the ERISA Claim damages issues at 10:00 a.m. on June 22, 2007.

2. Kurtzman Carson Consultants, LLC is hereby directed to serve this order in accordance with the Claims Objection Procedures Order.

Dated: New York, New York
March 30, 2007

/s/ Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

1 THE COURT: Please be seated. Okay. We're back on the record
2 in Delphi Corporation and in particular I'm going to give a
3
4 bench ruling on the debtors' objection to the proof of claim
5
6 filed by Mr. Joseph Reno. As I generally do with fairly
7
8 lengthy bench decisions, I'll give it orally because I think
9
10 it's important for the parties to know the result right away,
11
12 but I will review the transcript. And I'll review it not only
13
14 for accuracy but also reserve the right to edit it if what came
15
16 out of my mouth, remarkably, didn't make sense and to correct
17
18 it, and that will be my final ruling. But I will not change
19
20 the gist of my ruling.

17 The claim by Mr. Reno sets forth a number of theories
18
19 of recovery, but I should note first that today's hearing, by
20
21 agreement of the parties, was limited to the merits of those
22
23 theories, with the parties reserving to a subsequent hearing,
24
25 if necessary, a determination of damages in connection with any
26
27 claims that I find to be meritorious.

23 The theories all stem from the same common facts,
24
25 except the last one, which is a claim under ERISA for damages
26
27 resulting from delayed payment of pension benefits. The
28
29 claimant also makes a claim under COBRA, and obviously that
30
31 claim itself does not derive from the facts that I'm going to
32
33 go through in a moment, but the debtors' defense does.
34
35 Essentially, as both parties have stated, those facts pertain
36
37 to Mr. Reno's termination as an employee of Delphi in March of

1 2004. Mr. Reno contends that that termination was a wrongful
2 discharge in retaliation for his view expressed to his
3 supervisor, and ultimately to an in-house lawyer at Delphi,
4 that Delphi needed to take certain steps to correct a condition
5 in a waste water container tank, and that might exist in
6 another waste water container, and that, consequently, he has a
7 wrongful discharge claim and/or a claim under Ohio's
8 whistleblower statute because he was terminated in light of
9 Delphi's receipt of the letter informing Delphi of the waste
10 water container issue.
11

12 He also contends that Delphi did not comply with the
13 Fair Credit Reporting Act in the conduct of, and the provision
14 of information in connection with, Delphi's investigation of
15 him. This is not only a claim but is also offered as evidence
16 to show the real motivation rather than the pretextual basis,
17 for Delphi's termination of Mr. Reno.
18

19 Delphi, on the other hand, contends that Mr. Reno was
20 fired not because of his environmental warning or the point of
21 view that he raised with his supervisor, and ultimately with
22 in-house legal staff, but rather because of information that
23 Delphi learned pertaining to Mr. Reno's conduct on the job and
24 in connection with an investigation of that conduct.
25

Consequently, Delphi argues that his termination was not
wrongful, but proper, and certainly was not retaliatory. It
contends that because Mr. Reno was properly terminated for such

1 reasons, it did not have a responsibility, under COBRA, to him
2 and that it also is not liable for the remaining cause of
3
4 action, which I have not yet described, which is a defamation
5
6 claim.

7
8 Finally, Delphi contends that the investigation that
9
10 it commissioned and the use of that investigation were not
11
12 covered within the ambit of the Fair Credit Reporting Act and,
13
14 consequently, that there was nothing improper or actionable in
15
16 connection with the investigation, and, further, that no
17
18 inference can be drawn from any alleged impropriety under the
19
20 Fair Credit Reporting Act as to Delphi's motivation in
21
22 terminating Mr. Reno's employment.

23
24 As with most claims of this nature, the parties have
25
26 very different views as to the underlying facts. They have
27
28 presented those facts in a written record before the Court in a
29
30 joint exhibit binder that includes witness declarations, as
31
32 well as the prior testimony of witnesses, and letters and e-
33
34 mails, which I've reviewed.

35
36 In light of the differences in the underlying
37
38 testimony and the nature of the claims here, it's important to
39
40 delineate the burden of proof, which I think the parties
41
42 generally agree upon. As the claimant, Mr. Reno, has the
43
44 ultimate burden of proof. However his claim, in large measure,
45
46 comes down to an assertion that the reason proffered for his
47
48 termination by Delphi was and is merely a pretext. Under those

1 circumstances the courts have developed a burden-shifting
2 regime which provides that, under the proper circumstances, by
3 showing a prima facie case of retaliation the claimant may
4 shift the burden to the defendant to articulate a legitimate
5 non-retaliatory reason for its employment decision. That is,
6 the employer meets that burden by showing an alternative reason
7 than the discriminatory one stated by the claimant, which the
8 claimant then may show was only a pretext.
9
10
11
12
13

14 In my view -- although, and I'll get to this in a
15 moment, at oral argument claimant may have been setting forth a
16 somewhat different burden-shifting argument -- once the
17 employer has come forward with a non-discriminatory reason for
18 firing the claimant, the claimant again has the ultimate burden
19 of proof. The area of potential doubt is whether he meets that
20 burden by showing that it is more likely the case that the
21 claimant was fired for the discriminatory reason, or
22 alternatively, that he need show only that the non-
23 discriminatory reason articulated was not the only basis for
24 the termination, but, rather, there was a mixed motive,
25 including an improper one. In the "pretext" cases, I believe
that the burden is on the claimant to show that it is more
likely that he or she was terminated for a discriminatory or an
improper reason or a retaliatory reason. See Manzer v. Diamond
Shamrock Chemicals, 29 F.3d 1078 (6th Cir. 1994). In a prior
Title VII context, the latter view, however, was adopted by a

1 plurality opinion of the Supreme Court in Price Waterhouse v.
2 Hopkins, 490 U.S. 228 (1989), although, again, that was in a
3
4 Title VII context, not focusing on the pretextual argument that
5
6 the claimant is making here.

7
8 In any event, I find that Delphi's articulated reason
9
10 was not a mere pretext and that Mr. Reno has not proven an
11
12 improper or retaliatory reason for Delphi's firing him.

13 Let me proceed through the factual record and address
14
15 first the wrongful discharge claims, since I believe that
16
17 consideration of the other claims, with the exception of the
18
19 ERISA claim, all flow from that analysis.

20 First, it should be noted that Mr. Reno asserts
21
22 claims under both Ohio's whistleblower statute and then,
23
24 second, or alternatively, under Ohio common law that his
25
26 termination violated Ohio public policy as arising from his
27
28 having raised a legitimate workplace concern regulated by
29
30 federal and state environmental laws dealing with hazardous
31
32 wastes.

33 The Ohio whistleblower statute should be addressed
34
35 first, because, at least based on my reading of it, as well as
36
37 the cases interpreting it, it contains procedural requirements
38
39 that obviously do not exist under the Ohio common law wrongful
40
41 termination cases, and I find that Mr. Reno did not comply with
42
43 those procedural requirements, and, under the case law
44
45 interpreting Ohio Rev. Code Ann. § 4113.52(A)(1)(a), he would,

1 therefore, not have a claim. The statute requires that an
2 employee (a) orally notify his or her supervisor, or other
3
4 responsible officer of the employer, of the alleged violation,
5
6 and (b) subsequently file with that person a written report
7
8 that provides sufficient detail to identify and describe the
9
10 violation. And then it provides for a mechanism, if those
11
12 requirements have been satisfied, for the employer to correct
13
14 the violation or make a reasonable and good faith effort to
15
16 correct it within twenty-four hours after the oral notification
17
18 or the receipt of the written report, whichever is earlier.
19
20 And then it provides an opportunity for the employee to seek
21
22 appropriate redress.

18 The debtors contend that Mr. Reno did not comply with
19
20 this provision in two respects. One I don't accept. Although
21
22 it's somewhat of a close call, I believe he did set forth in
23
24 sufficient detail the environmental concerns or hazardous
25
26 substance concerns that he claims, legitimately, existed with
27
28 respect to the container tanks. However, procedurally he did
29
30 not provide oral notification of those conditions to the person
31
32 to whom he then sent the written report. That is, he informed
33
34 Mr. Gooding, his supervisor, orally of the conditions and
35
36 subsequently mailed his letter to Mr. Walle, the in-house
37
38 counsel at Delphi.

Given the timing constraints and specific language of
this statute, that means that he has not complied with it and

1 he doesn't have a cause of action under it. See Haney v.
2 Chrysler Corp., 699 N.E.2d 121, 122 (Ohio Ct. App. 1997).

3
4 There are other potential defenses to this cause of
5
6 action, but I believe that they are best dealt with in the
7
8 context of the other wrongful discharge claim raised by Mr.
9
10 Reno, which is that he was suspended or terminated contrary to
11
12 Ohio public policy. That public policy claim doctrine was
13
14 adopted by the Ohio Supreme Court in Greeley v. Miami Valley
Maintenance Contractors, Inc., 551 N.E.2d 981 (Ohio 1989).

15 It's an exception to Ohio's general at-will employment
16
17 standard, which permits an employer to terminate an employee at
will for any cause at any time whatsoever.

18 In order to have a claim for discharge in violation
19
20 of public policy under Ohio law, the claimant must show (1) the
existence of a clear public policy (that is, the "clarity"
21
22 element); (2) dismissal under the circumstances would
jeopardize that policy (the "jeopardy" element); (3) dismissal
23
24 related to a public policy (the "causation" element); and (4)
lack of an overriding business justification for the employer's
25
action. The debtors do not dispute the "clarity" or "jeopardy"
elements laid out in the Ohio cases, including Painter v.
Graley, 639 N.E.2d 51 (Ohio 1994) and Urban vs. Osborne Mfg.,
Inc., 847 N.E.2d 1272 (Ohio Ct. App. 2006). They do, however,
dispute causation, arguing strenuously that Mr. Reno was not
dismissed because of his championing the public policy of the

1 State of Ohio and the United States to have an environmentally
2 clean and safe workplace, but, rather, for a wholly separate
3
4 reason.

5
6 They also contend, relatedly, that the overriding
7
8 business justification for his termination was, again, that his
9
10 personal conduct was in violation of Delphi's policies, as
11
12 opposed to his disagreement with Mr. Gooding over the proper
13
14 maintenance and protection of the container tanks and the
15
16 surrounding environment or his making that concern known to Mr.
17
18 Walle in his letter.

19
20 I've been through the factual record, and, as is
21
22 often the case with claims of this kind, there is no smoking
23
24 gun and the claimant relies upon the Court's drawing inferences
25
26 from circumstantial evidence. On its face, that circumstantial
27
28 evidence, to my mind, does set forth a prima facie case, in
29
30 that on the very day that Mr. Reno had his dispute with Mr.
31
32 Gooding about the container tanks he was put on administrative
33
34 suspension, albeit with full pay and benefits.

35
36 Moreover, he was terminated just short of a month
37
38 thereafter, after he had notified Mr. Walle on March 2, 2004 of
39
40 his concern about the container tank's condition as well as his
41
42 concern about being put on suspension. Between February 20th,
43
44 when he was suspended, and the date of his termination, that
45
46 letter on its face is one of only two significant factual
47
48 developments. The other is some additional investigatory work

1 done by the third party investigator, Mr. Brown, that the
2 debtors had hired to investigate a situation that I will talk
3
4 about in a moment. But those facts alone, in my mind, raise
5
6 enough of a concern to shift the burden to Delphi.

7
8 I find, however, based on my review of the factual
9
10 record, including not only the declarations of Ms. Patrick and
11
12 Mr. Brown but also the depositions and prior testimony and
13
14 witness statements, that Delphi has met its burden to show that
15
16 it was not motivated by the hazardous waste or environmental
17
18 issues that Mr. Reno raised with his supervisor and then
19
20 disclosed to Mr. Walle, or by Mr. Reno's having raised those
21
22 issues. And, having shifted the burden back to Mr. Reno, I do
23
24 not believe that Mr. Reno has overcome the evidence that
25
26 supports my conclusion that Delphi terminated him for separate
27
28 reasons that were legitimate and unrelated to retaliation over
29
30 Mr. Reno's having aired his views as to the container tanks.

31
32 Specifically, it became known to Delphi that a
33
34 dumpster owned by one of its contractors had been placed on the
35
36 Dayton property, or the Dayton site, containing garbage and
37
38 debris that was not Delphi's. In and of itself that was a
39
40 fairly innocuous event; however, it was of enough concern,
41
42 apparently, to cause Mr. Reno's boss, Mr. Gooding, to arrange
43
44 for a third party investigator, Mr. Brown, to determine the
45
46 circumstances under which the dumpster came to the site. The
47
48 reason for that concern appears to be that it was very quickly

1 assumed, and assumed correctly, that the debris in the dumpster
2 originated with Mr. Reno. Delphi has a clear policy against
3
4 conflicts of interest and, separately and distinctly,
5
6 soliciting gifts or favors from suppliers or vendors or
7
8 customers. And there was an appearance that that may have
9
10 occurred here. All of this occurred well before the date that
11
12 Mr. Reno says he first learned of the waste water treatment
13 container issue, which he says was February 13, 2004.

14 The investigation started two weeks before then. And
15 the investigator interviewed Mr. Reno on February 16th, as well
16 as other parties involved. As a result of that investigation
17 process Mr. Brown concluded that Mr. Reno had obtained a favor
18 from Troy Calton, an employee of a company called Onyx that
19 works directly for, as a contractor, Mr. Reno, to remove
20 material from his yard and/or house. Brown also learned that
21 this arrangement may well have been a secret one, and that it
22 was, at least, not cleared in advance with Mr. Reno's
23 superiors, and, perhaps as importantly, that in the process of
24 the investigation Mr. Reno was not forthcoming as to the facts
25 of the relationship and had sought out from his subordinates
witness statements in connection with the relationship, which
he held in reserve. All of this led Mr. Brown and also
Delphi's personnel officers to conclude that Mr. Reno had
violated both Delphi's no-favors policy and the conflict of
interest policy, as well as potentially put undue pressure on

1 subordinates and perhaps asked them to remember facts that they
2 could not remember or that were not, in fact, the truth.

3
4 The record, I should be clear, is not one where I can
5 ultimately decide whether Mr. Brown's conclusions were right or
6 wrong. But, beyond that, the claimant contends that they were
7
8 so clearly incorrect that Delphi could not credibly be said to
9
10 have relied on them as a basis for his termination, which is a
11
12 proper inquiry for me to make.
13

14 I'll note first in considering the conclusions that
15 Mr. Brown made that I do credit his conclusions with regard to
16 the underlying arrangements between Calton and Mr. Reno. Mr.
17 Calton changed his story in a second interview with Mr. Brown,
18 in a way that I believe indicated that the second version is
19 the correct version. It is, moreover, one that Mr. Calton's
20 subsequent deposition in key respects corroborates, namely that
21 the dumpster was filled and taken under an arrangement with Mr.
22 Reno, with Mr. Reno's knowledge and, in fact, at least as
23 Calton stated in his deposition, Calton's implied assumption
24 that ultimately the cost would be run through Delphi's
25 accounting system. To my mind, having reviewed Delphi's
Foundation of Excellence Policy, at Exhibit 17, whether
ultimately Mr. Reno felt he was going to pay, in full, for this
dumpster arrangement is less important than the fact that he
engaged in it at all with Mr. Calton without disclosing it to
his supervisors.

1 I also believe that Mr. Reno's not being forthcoming
2 about the facts of this relationship was fairly well
3 established through Mr. Brown's investigation. And that, in
4 turn, lays some doubt on the witness statements that Mr. Reno
5 got out of his subordinates, particularly in light of the facts
6 that one of them did not provide a witness statement although
7 Mr. Reno asked him to do so -- that individual being the one
8 who was apparently no longer working for Delphi -- as well as
9 Mr. Calton's testimony that neither of the individuals who did
10 provide statements was present when he had the discussion with
11 Mr. Reno about the dumpster.

12 Ms. Patrick states in her affidavit, and I believe
13 that the record corroborates this, that Mr. Reno was put on
14 suspension before she, or anyone making that decision,
15 understood his contention about the container tanks, and that
16 it was a coincidence that Gooding gave him this news on the
17 very day that they had their argument about the tanks.

18 That moves the analysis, therefore, to the subsequent
19 period. And I think that this is where Mr. Reno and his
20 counsel properly turned their attention. Their argument is
21 that, in essence, the work that Brown did and that led Delphi
22 to suspend Mr. Reno was not sufficient to lead to his
23 termination and could not be viewed to be sufficient to lead to
24 his termination, but, rather, that it was the subsequent
25 development of Reno's sending his letter to Mr. Walle, and his

1 insistence on a different approach to the container tank
2 problem than Mr. Gooding wanted to take, that led to the
3
4 termination.
5

6 There is no direct evidence of this in the record.
7
8 The claimant relies, therefore, on two things. First, he
9
10 contends that the "dumpster incident," as the parties have
11
12 referred to it, is simply too insignificant to lead to his
13 termination. (And I should note that he has spent his career
14 at Delphi).

15 Second, he contends that Mr. Brown's investigation,
16 by Mr. Brown's own admission, was not complete at the time that
17 Mr. Reno was terminated in March of 2004. Why not wait, Mr.
18 Reno contends, until the investigation was complete -- for the
19 record to be done --before making that decision? And the answer
20 to that question, he says, is that it was simply a facade or a
21 pretense -- or a pretext -- for the decision.

22 I've carefully considered those two points and I'll
23 deal with them in order. It seems to me that it is regrettable
24 that an individual would be fired over something as foolish and
25 petty as this dumpster incident. However, Mr. Reno is a person
charged with important duties that involve integrity,
credibility and adherence to proper procedures. And I
understand why Delphi could legitimately conclude that not only
the relationship with the contractor but also the way that it
appears Mr. Reno reacted to the investigation in terms of

1 arguably not telling the truth and arguably inducing
2 subordinates to take positions on his behalf, arguably
3
4 improperly, all support important and legitimate concerns as to
5
6 his credibility, reliability and adherence Delphi's policies.
7

8 I have the impression, which I believe is
9
10 corroborated to some extent by some updating of the initial
11
12 investigation by Mr. Brown, that Delphi was concerned that this
13
14 was not an isolated matter but that Mr. Reno had involved other
15
16 people, both employees and contractors, in doing favors for
17
18 him: for example, the statement by Mr. Ruble that he helped
19
20 with an aquarium business owned by Mr. Reno's wife, even though
21
22 Mr. Ruble testified that he did that work for Mr. Reno and his
23
24 wife after hours.

25 So, it does not appear to me that the dumpster
incident is, in fact, comparable to Captain Queeg's ice cream
incident in the Caine Mutiny but, rather, it had substance to
it, particularly given Mr. Reno's position of responsibility.

As far as the issue of what I should take away from
Mr. Brown's acknowledgement that his investigation was
incomplete, I have also considered that point, and I believe
that in the absence of anything in the record to show how much
more Mr. Brown felt he needed to make it complete, and in what
sense he felt it was incomplete, I turn to the e-mail from him
to Delphi on the day that Mr. Reno was suspended, in which
Brown said that "it should be clear to everyone that Joe has

1 violated several rules" -- Joe meaning Mr. Reno. Brown said
2 that in the same paragraph in which he acknowledged that he
3
4 would like to do more work on the investigation. I don't
5
6 believe therefore that, based on this record, the fact that Mr.
7
8 Brown believed the investigation was incomplete is something
9
10 that, in and of itself, shows that Delphi was using his work as
11
a pretext, given what had already been disclosed.

12
13 Mr. Reno contends that I should look askance on
14 Brown's investigation also because it was incompetent and
15 illegal. And I've considered that argument as well. As far as
16 the incompetency point, I'll note that Brown had been an
17 investigator for six years, and I do not see in his
18 investigation or in the subsequent testimony or record any
19 attempt to do anything other than a good job. He does not
20 appear to me to have been negligent, or, alternatively,
21 motivated to reach a certain result. And I do not believe that
22 the law requires him to conduct an investigation beyond what he
23 did.

24 The contention of illegality dovetails back to Mr.
25 Reno's claim that the investigation and the debtors' failure to
provide a copy of it to Mr. Reno violated the Fair Credit
Reporting Act. There may be instances where the failure to
comply with a law such as the Fair Credit Reporting Act may
lead a court to draw an inference that something very serious
was motivating a party to act contrary to law, an ulterior

1 purpose. For example, here it is argued, at least between the
2 lines, why would the debtor violate the FCRA but for the fact
3
4 that it wanted to cover up that it was engaging in the whole
5
6 exercise as a facade to hide a retaliatory purpose? I,
7
8 however, do not accept that argument here. I will determine
9
10 shortly whether the FCRA was violated or not. But I think, at
11
12 a minimum, it is clear that it was not clearly violated. That
13
14 is, someone in Ms. Patrick's position or Mr. Gooding's
15
16 position, or other people involved in this process, would not
17
18 have known with any degree of clarity that what they were doing
19
20 was in violation of the FCRA -- which undercuts the whole
21
22 inferential argument about an improper motivation.

18 Mr. Reno's contention that the FCRA applies here is a
19
20 plain meaning argument that has been criticized by a number of
21
22 courts, particularly in respect of the version of the statute
23
24 that would be applicable here, which is that in addition to
25
26 applying to the provision of reports with regard to a
27
28 consumer's creditworthiness, credit standing and credit
29
30 capacity, the statute provides that it applies to such reports
31
32 going to a consumer's character, general reputation, personal
33
34 characteristics or mode of living with regard to employment
35
36 purposes.

I agree with Johnson v. Federal Express Corp., 147
F.Supp. 2d. 1268 (M.D. Ala. 2001), Hartman v. Lyle Park Dist.,
158 F.Supp. 2d 869 (N.D. Ill. 2001) and Rugg v. Hanac, Inc.,

1 2002 U.S. Dist. LEXIS 18101 (S.D.N.Y. 2001), as to their
2 skepticism that the FCRA applies to this type of investigatory
3
4 report dealing with a consumer's particular workplace conduct
5
6 (that is, in contrast to reports going to decisions to hire or
7
8 to fire based on general non-workplace conduct, such as set
9
10 forth in Comeaux v. Brown & Williamson Tobacco Co., 915 F.2d
11 1264 (9th Cir. 1990) and Hodge v. Texaco, Inc., 975 F.2d 1093
12 (5th Cir. 1992)).
13

14 In addition, I believe that the record, as it is,
15 does not enable me to find that Mr. Brown's company, Securitas,
16 which is not described other than as simply being a large
17 investigatory company, would be a "credit reporting agency,"
18 which is necessary to fit his investigation within the FCRA's
19 definition of an "investigative consumer report" which, in
20 turn, triggers the applicability of the statute under 15 U.S.C.
21 § 1681a(f). That term is defined as "any person which, for
22 monetary fees, dues or on a cooperative non-profit basis,
23 regularly engages in whole or in part in the practice of
24 assembling or evaluating consumer credit information or other
25 information on consumers for the purpose of furnishing consumer
reports to third parties, and which uses any means or facility
of interstate commerce for the purpose of preparing or
furnishing consumer reports." See again Rugg v. Hanac, Inc.,
2002 U.S. Dist. LEXIS 18101 (S.D.N.Y. 2002).

So, not only on the merits, but also, as importantly

1 -- since, as was pointed out in oral argument, even if Mr. Reno
2 were to prevail on the merits of the FCRA claim he would get a
3
4 very small amount of money -- in connection with evaluating
5
6 whether Delphi was engaging in a pretext when it said that it
7
8 relied upon Mr. Brown's investigation, I conclude that the FCRA
9
10 has no bearing.

11
12 Therefore, in considering the circumstantial evidence
13
14 in the record before me, where Delphi has come forward with a
15
16 non-retaliatory or a non-discriminatory reason for firing Mr.
17
18 Reno that I find credible, I do not believe that Mr. Reno has
19
20 carried his burden of proof to show that this was not the only
21
22 reason for his termination, or that, to the contrary, it was
23
24 more likely that he was terminated in retaliation for having
25
26 taken his views on the container tank issue over Mr. Gooding's
27
28 head. The proof offered by Mr. Reno is too slim and his
29
30 assertions of a bad motive too strongly contradicted by the
31
32 record.

33
34 I'll note further, although ultimately this is a
35
36 lesser reason for my holding, that Delphi in response to Mr.
37
38 Reno's letter, at least shortly after the letter was received,
39
40 commissioned a third-party environmental consultant to look at
41
42 the tanks. That was done on March 6th, and that consultant's
43
44 report appears in the record at Exhibit 19. So there does
45
46 appear to be a prompt response by Delphi, and certainly no
47
48 attempt to keep Mr. Reno's complaint under wraps, but, to the

1 contrary, to open it up to a third party. And I think the
2 report not only has to speak for itself, because there's been
3
4 no further testimony about its bona fides, but I think it does
5
6 speak for itself as a legitimate third party corroboration of
7
8 the bona fides of Delphi's actions. Moreover, Delphi later
9
10 that summer, in May, apparently involved the local authorities
11
12 in looking at the tanks, who also were satisfied.

13 So while I acknowledge that the sunshine aspect of
14 what Delphi did doesn't necessarily obviate Mr. Reno's claim,
15 because, after all, one could still infer, if the
16 circumstantial evidence was sufficient, that Delphi terminated
17 him because Delphi was mad that he raised the environmental
18 concerns in the first place, it does further support Delphi's
19 contention that as far as that aspect of his performance was
20 concerned, as opposed to his dealings with Mr. Calton and
21 subordinates, they considered Mr. Reno's advice and took it
22 seriously.

23 Based on those findings, the defamation claim, I
24 believe, will not lie under Ohio law. To state a claim under
25 Ohio law for defamation, the plaintiff must show that there was
a false statement defamatory to the plaintiff, published to a
third party by a defendant who was, at least, negligent, that
was damaging to the plaintiff's reputation. A plaintiff must
prove a defendant's negligence by clear and convincing
evidence, but need only prove the other elements by a

1 preponderance of the evidence. In a defamation action,
2 therefore, falsity is an essential element. Furthermore, in
3
4 defending against a defamation action, it is sufficient for the
5
6 defendant to show that the imputation is substantially true, or
7
8 as it is often put, to justify the gist, the sting or the
9
10 substantial truth of the defamation. See Parry v. Mohawk
11 Motors of Mich., 236 F.3d 299, 312 (6th Cir. 2001) (citations
12
13 omitted). Here, the alleged defamation was the statement that
14 Mr. Reno was being terminated because of the dumpster incident
15 and his conduct in connection with the investigation thereof.
16 And for the reasons I've stated, there was, under the Ohio law,
17 no basis for a defamation claim based on that statement.

18 The COBRA claim is, for me, somewhat more difficult
19 to decide, given the posture of this action. The statute
20 provides, in 29 U.S.C. § 1163(2) that continuing coverage is
21 not required to be provided to an employee after termination
22 for "gross misconduct." That term is not defined. The courts
23 have grappled with the definition in various ways. One, at
24 least, has said that "gross misconduct" constitutes a deviation
25 from the employer's business ethics policy for, among other
reasons, failing to disclose a financial interest in a
supplier, accepting favors and gifts from a vendor and claiming
reimbursement from the company for non-official travel. See
Karby v. Standard Prods. Co., Civ. A. No. 3:90-2918-17, 1992 WL
333931 (D.S.C. 1992). A case out of Texas has defined the term

1 to mean a substantial deviation from the high standards and
2 obligations of a managerial employee that would indicate that
3 such an employee cannot be entrusted with his management duties
4 without danger to the employer. See Avina v. Texas Pig Stands,
5
6 Inc., 1991 U.S. Dist. LEXIS 13957 (W.D. Tex. 1991).
7
8

9
10 As I said, I have not determined here, because I
11 cannot on this record, whether Mr. Brown was right or not. I
12 have determined that there was enough of a basis in his
13 investigation for a proper termination of Mr. Reno. But I do
14 not know from his investigation whether he had established
15 "gross misconduct." And I don't believe the debtors have
16 established it here, either, as a matter of fact, for purposes
17 of this statute. They have, again, established that they had a
18 valid basis for terminating Mr. Reno, based on the
19 investigation. They did not have to conduct a trial. But I
20 think that proving gross misconduct, as opposed to proving that
21 they had enough basis to terminate him, requires more in the
22 factual record. And so I believe that they have not met what I
23 think is their burden here to show gross misconduct.
24 Therefore, I believe that Mr. Reno's COBRA claim is
25 established.

Finally, as to the ERISA claim, I think it was made
clear at oral argument that this claim really devolves into a
damages issue. I did not see any opposition on the merits as
to, for example, an alleged defense that it was proper to delay

1 distribution of Mr. Reno's pension money. And so the issue as
2 to whether that distribution included an element of interest
3
4 and/or if it didn't, what the proper damages would be for Mr.
5
6 Reno's not having received it from the date -- which has also
7
8 not been established -- that the pension money should have been
9
10 distributed and the date it was, which has been established,
11
12 should await further trial if the parties choose to do so,
13
14 although my hope is, given the amount claimed, that there can
15
16 be a resolution of that matter.

17 All right. As I said, I'm going to go over the
18 transcript, because obviously this has gone on, probably far
19 too long for all of you, and I want to make sure it's accurate
20 and properly reflects my thinking on the issues. But again,
21 the conclusions won't change. So, Mr. Hogan, you should submit
22 an order, consistent with my ruling, which disallows all of the
23 claims except for the COBRA and ERISA claims, reserves the
24 ERISA issue for further trial on damages calculation and allows
25 the COBRA claim.

EXHIBIT L

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 503
(KARL KUEFNER KG)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Karl Kuefner KG ("Kuefner") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 503 (Karl Kuefner KG) (the "Stipulation") and agree and state as follows:

WHEREAS on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

WHEREAS on October 14, 2005, Kuefner submitted a demand to the Debtors asserting a reclamation claim in the amount of ~~€~~\$6,827.50 (the "Reclamation Demand").

WHEREAS on November 14, 2005, the Debtors and Kuefner entered into a letter agreement (the "Reclamation Letter Agreement") with respect to the Reclamation Demand, whereby the Debtors and Kuefner acknowledge and agree that the valid amount of the Reclamation Demand is \$16,927.66 (the "Reclamation Claim"), subject to the Debtors' right to seek, at any time and notwithstanding Kuefner's agreement to the amount set forth in the Reclamation Letter Agreement, a judicial determination that certain reserved defenses (the "Reserved Defenses") to the Reclamation Claim are valid.

WHEREAS Kuefner filed proof of claim number 503 against Delphi on November 22, 2005, which asserts an unsecured non-priority claim in the amount of ~~€~~\$62,326.00 (the "Claim") stemming from goods sold to Delphi Automotive Systems LLC ("DAS LLC").

WHEREAS the Debtors objected to the Claim pursuant to the Debtors' (i) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, (b) Claims Unsubstantiated By Debtors' Books And Records, And (c) Claims Subject To Modification And (ii) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection"), which was filed on October 31, 2006.

WHEREAS on March 14, 2007, to resolve the Third Omnibus Claims Objection with respect to the Claim, DAS LLC and Kuefner entered into a settlement agreement (the "Settlement Agreement").

WHEREAS pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that the Claim shall be allowed against Delphi in the amount of \$611,381.50.

WHEREAS Delphi is authorized to enter into the Settlement Agreement pursuant to that certain Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 4414) entered by this Court on June 29, 2006.

THEREFORE, the Debtors and Kuefner stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$611,381.50 and shall be treated as an allowed general unsecured non-priority claim.
2. Kuefner reserves the right, pursuant to section 503(b) of the Bankruptcy Code, to seek administrative priority status for \$16,927.66 of the Claim on the grounds that Kuefner has a valid reclamation claim in the amount of \$16,927.66.
3. The Debtors reserve the right to seek, at any time and notwithstanding

Kuefner's agreement to the amount set forth in the Reclamation Letter Agreement, a judicial determination that the Reserved Defenses are valid.

So Ordered in New York, New York, this 30th day of March, 2007

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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EXHIBIT M

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Delphi Corporation
Special Parties

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EXHIBIT N

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EXHIBIT P

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Delphi Corporation
Special Parties

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EXHIBIT Q

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EXHIBIT T

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Delphi Corporation
Special Party

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EXHIBIT U

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